

INCOME-TAX RULES, 1962

FORM NO. 3CEAA

[See rule 10DA]

MASTER FILE

Report to be furnished under sub-section (4) of section 92D of the Income-tax Act, 1961

PART – A

- 1. Name of the assessee –*
- 2. Address of the assessee –*
- 3. Permanent account number of the assessee –*
- 4. Name of the international group of which the assessee is a constituent entity –*
- 5. Address of the international group of which the assessee is a constituent entity –*

6. *Accounting Year for which the report is being submitted –*
7. *Number of constituent entities of the international group operating in India –*
8. *Name, permanent account number and address of all the constituent entities included in item No. 7-*

<i>Serial Number</i>	<i>Name of the constituent entities of the international group</i>	<i>Permanent account number of the constituent entities of the international group</i>	<i>Address of the constituent entities of the international group</i>

PART – B

1. *List of all entities of the international group along with their addresses –*

<i>Serial Number</i>	<i>Name</i>	<i>Address</i>

2. *Chart depicting the legal status of the constituent entity and ownership structure of the entire international group–*
3. *Written description of the business of the international group during the accounting year in accordance with clause (c) of sub-rule (1) of rule 10DA containing the following, namely:-*
 - (i) *the nature of the business or businesses;*
 - (ii) *the important drivers of profits of such business or businesses;*
 - (iii) *a description of the supply chain for the five largest products or services of the international group in terms of revenue and any other products including services amounting to more than five per cent. of the consolidated group revenue;*
 - (iv) *a list and brief description of important service arrangements made among members of the international group, other than those for research and development services;*
 - (v) *a description of the capabilities of the main service providers within the international group;*
 - (vi) *the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services;*
 - (vii) *a list and description of the major geographical markets for the products and services offered by the international group;*
 - (viii) *the functions, assets and risks analysis of the constituent entities of the international group that contribute at least ten per cent. of the revenues or assets or profits of such group; and*
 - (ix) *a description of the important business restructuring transactions, acquisitions and divestments.*
4. *Description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities and their management –*
5. *List of all entities of the international group engaged in development of intangible property and in management of intangible property along with their addresses –*

<i>Serial Number</i>	<i>Name of the entity of the international group</i>	<i>Address of the entity of the international group</i>

6. List of all the important intangible property or groups of intangible property owned by the international group along with the names and addresses of the group entities that legally own such intangible property –

Serial Number	Intangible property /group of intangible property	Name of the entity who legally owns the intangible property/group of intangible property	Address of the entity

7. List and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements –

8. Description of the transfer pricing policies of the international group related to research and development and intangible property –

9. Description of important transfers of interest in intangible property, if any, among entities of the international group, including the names and addresses of the selling and buying entities and the compensation paid for such transfers –

10. Detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders –

11. List of group entities that provide central financing functions, including their addresses of operation and of effective management –

12. Detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities –

13. A copy of the annual consolidated financial statement of the international group –

14. A list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries –

I son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of(name of the assessee) and I am competent to furnish the said information and verify it.

Place:

.....
Signature**

Date:

.....
Address of the declarant

.....
PAN of the declarant

Note 1: *Strike off whichever is not applicable.

****This form has to be signed by the person competent to verify the return of income under section 140.**

INCOME-TAX RULES, 1962

FORM NO. 3CEAB

[See rule 10DA]

Intimation by a designated constituent entity, resident in India, of an international group, for the purposes of sub-section (4) of section 92D of the Income-tax Act, 1961

1. *Name of the designated constituent entity –*
2. *Address of the designated constituent entity –*
3. *Permanent account number of the designated constituent entity –*
4. *Name of the international group –*
5. *Name of the parent entity of the international group –*
6. *Address of the parent entity of the international group –*

7. The country of residence of the parent entity –
8. Accounting Year for which the report is being submitted –

I,, son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of (name of the assessee) and I am competent to furnish the said information and verify it.

Place:

Date:

.....
Signature**

.....
Address of the declarant

.....
PAN of the declarant

Note: *Strike off whichever is not applicable.

**This form has to be signed by the person competent to verify the return of income under section 140.

INCOME-TAX RULES, 1962

FORM NO. 3CEAC

[See rule 10DB]

Intimation by a constituent entity, resident in India, of an international group, the parent entity of which is not resident in India, for the purposes of sub-section (1) of section 286 of the Income-tax Act, 1961

1. Name of the constituent entity –
2. Address of the constituent entity –
3. Permanent account number of the constituent entity –
4. Name of the international group –
5. Name of the parent entity of the international group –
6. Address of the parent entity of the international group –
7. The country of residence of the parent entity –
8. Whether the international group has designated an alternate reporting entity in place of the parent entity to furnish the report referred to in sub-section (2) of section 286 - Yes/No
9. If yes, name and address of the alternate reporting entity of the international group –
 - (i) Name of alternate reporting entity
 - (ii) Address
10. The country of residence of the alternate reporting entity –
11. Reportable Accounting Year –

I,, son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of (name of the assessee) and I am competent to furnish the said information and verify it.

Place:

Date:

.....
Signature **

.....
Address of the declarant

.....
PAN of the declarant

Note: *Strike off whichever is not applicable.

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INCOME-TAX RULES, 1962

FORM NO. 3CEAD

[See rule 10DB]

COUNTRY-BY-COUNTRY REPORT

Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the purposes of sub-section (2) or sub-section (4) of section 286 of the Income-tax Act, 1961

<i>Name of the reporting entity</i>	
<i>PAN of the reporting entity</i>	
<i>Address of the reporting entity</i>	
<i>Whether the reporting entity is the parent entity of the international group</i>	

PART A: OVERVIEW OF ALLOCATION OF INCOME, TAXES AND BUSINESS ACTIVITIES BY TAX JURISDICTION

[illegible]

PART B: LIST OF ALL THE CONSTITUENT ENTITIES OF THE MULTINATIONAL ENTERPRISES GROUP INCLUDED IN EACH AGGREGATION PER TAX JURISDICTION

[illegible]

	3.														
	1.														
	2.														
	3.														

PART C: ADDITIONAL INFORMATION

Name of the Multinational Enterprises group: Reportable accounting year :
<i>Please include any further brief information or explanation that is considered necessary or that would facilitate the understanding of the compulsory information provided in Part A and Part B. (e.g. Source of Data)</i>

I son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of(name of the assessee) and I am competent to furnish the said information and verify it.

Place:

.....

*Signature***

Date:

.....

Address of the declarant

.....

PAN of the declarant

Note 1: *Strike off whichever is not applicable

**This form has to be signed by the person competent to verify the return of income under section 140.

Note 2: Specific instructions

Part A

1. In the column titled "Tax Jurisdiction", the Reporting multi-national enterprise (MNE) should list all of the tax jurisdictions in which Constituent Entities of the MNE group are resident for tax purposes. A tax jurisdiction is defined as a State as well as a non-State jurisdiction which has fiscal autonomy. A separate line should be included for all Constituent Entities in the MNE group deemed by the Reporting MNE not to be resident in any tax jurisdiction for tax purposes. Where a Constituent Entity is resident in more than one tax jurisdiction, the applicable tax treaty tie breaker should be applied to determine the tax jurisdiction of residence. Where no applicable tax treaty exists, the Constituent Entity should be reported in the tax jurisdiction of the Constituent Entity's place of effective management.

2. In the three columns of the template under the heading “Revenues”, the Reporting MNE should report the following information: (i) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with associated enterprises; (ii) the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with independent parties; and (iii) the total of (i) and (ii). Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer’s tax jurisdiction.

3. Under the column titled “Profit (Loss) before Income Tax”, the Reporting MNE should report the sum of the profit (loss) before income tax for all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax should include all extraordinary income and expense items.

4. Under the column titled “Income Tax Paid (on Cash Basis)”, the Reporting MNE should report the total amount of income tax actually paid during the relevant fiscal year by all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Taxes paid should include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B should be reported by company A.

5. Under the column titled “Income Tax Accrued – Reportable Accounting Year”, the Reporting MNE should report the sum of the accrued tax expense recorded on taxable profits or losses of the year of reporting of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The tax expense should reflect only operations in the reportable accounting year and should not include deferred taxes or provisions for uncertain tax liabilities.

6. Under the column titled “Stated Capital”, the Reporting MNE should report the sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.

7. Under the column titled “Accumulated Earnings”, the Reporting MNE should report the sum of the total accumulated earnings of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.

8. Under the column titled “Number of Employees”, the Reporting MNE should report the total number of employees on a full-time equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions and from year to year. For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions. Consistent approaches should be applied from year to year and across entities.

9. Under the column titled “Tangible Assets other than Cash and Cash Equivalents”, the Reporting MNE should report the sum of the net book values of tangible assets of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, assets should be reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.

Part B

10. Under the column titled “Constituent Entities Resident in the Tax Jurisdiction”, the Reporting MNE should list, on a tax jurisdiction-by-tax jurisdiction basis and by legal entity name, all the Constituent Entities of the MNE group which are resident for tax purposes in the relevant tax jurisdiction. As stated above with regard to permanent establishments, however, the permanent establishment should be listed by reference to the tax jurisdiction in which it is situated. The legal entity of which it is a permanent establishment should be noted (e.g. XYZ Corp – Tax Jurisdiction A PE).

11. Under the column titled “Tax Jurisdiction of Organization or Incorporation if different from Tax Jurisdiction of Residence”, the Reporting MNE should report the name of the tax jurisdiction under whose laws the Constituent Entity of the MNE is organised or incorporated if it is different from the tax jurisdiction of residence.

12. Under the column titled “Main Business Activity(-ies)”, the Reporting MNE should determine the nature of the main business activity(ies) carried out by the Constituent Entity in the relevant tax jurisdiction, by ticking one or more of the appropriate boxes. In this column, if the Reporting MNE chooses the option ‘Other’, then it shall be required to specify the nature of the activity of the Constituent Entity in the “Part C: Additional Information” section.

INCOME-TAX RULES, 1962

FORM NO. 3CEAE

[See rule 10DB]

Intimation on behalf of the international group for the purposes of the proviso to sub-section (4) of section 286 of the Income-tax Act, 1961

1. Name of the international group –
2. Name of the parent entity of the international group –
3. Address of the parent entity of the international group
4. Name of the constituent entity designated to furnish the report under sub-section (4) of section 286 of the Income-tax Act, 1961 –
5. Address of the constituent entity designated to furnish the report under sub-section (4) of section 286 of the Income-tax Act, 1961 –
6. Permanent account number of the designated constituent entity –
7. Names, permanent account numbers and addresses of all other constituent entities of the international group resident in India –

Sl. No.	Name of the constituent entity	Permanent account number	Address

I son/daughter/wife* of Shri hereby declare that I am furnishing the information in my capacity as (designation) of..... (name of the assessee) and I am competent to furnish the said information and verify it.

Place:

.....
Signature**

Date:

.....
Address of the declarant

.....
PAN of the declarant

Note: *Strike off whichever is not applicable.

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